

Form <b>F-66 (IA-2)</b> (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16204600600000</div> <div>City Clerk</div> <div>29 5th Street South</div> <div>Humboldt, IA 50548</div>			
CITY OF <u>          HUMBOLDT          </u> , IOWA					
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,299,094		2,299,094	2,238,111
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		2,299,094		2,299,094	2,238,111
Delinquent property taxes		0		0	0
TIF revenues		828,580		828,580	896,160
Other city taxes		497,316	0	497,316	577,820
Licenses and permits		23,424	0	23,424	18,950
Use of money and property		51,620	0	51,620	32,890
Intergovernmental		873,722	10,400	884,122	1,334,502
Charges for fees and service		196,127	2,546,969	2,743,096	2,760,481
Special assessments		5,053	0	5,053	7,500
Miscellaneous		260,544	1,266	261,810	453,395
Other financing sources		5,290,207	727,824	6,018,031	6,867,849
Total revenues and other sources		10,325,687	3,286,459	13,612,146	15,187,658
Expenditures and Other Financing Uses					
Public safety		727,761	0	727,761	786,070
Public works		962,776	0	962,776	1,357,146
Health and social services		0	0	0	0
Culture and recreation		1,070,238	0	1,070,238	1,166,858
Community and economic development		1,851,447	0	1,851,447	1,976,705
General government		377,316	0	377,316	411,091
Debt service		612,964	0	612,964	613,165
Capital projects		4,934,526	0	4,934,526	6,732,500
Total governmental activities expenditures		10,537,028	0	10,537,028	13,043,535
Business type activities		0	2,549,220	2,549,220	2,786,898
Total ALL expenditures		10,537,028	2,549,220	13,086,248	15,830,433
Other financing uses, including transfers out		382,841	777,824	1,160,665	2,007,849
Total ALL expenditures/And other financing uses		10,919,869	3,327,044	14,246,913	17,838,282
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-594,182	-40,585	-634,767	-2,650,624
Beginning fund balance July 1, 2013		4,548,783	883,220	5,432,003	7,989,618
Ending fund balance June 30, 2014		3,954,601	842,635	4,797,236	5,338,994
Note - These balances do not include \$ 15,557 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 41,615 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 9,740,000	Other long-term debt		\$ 72,047
Revenue debt		\$ 7,532,910	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 12,436,900
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-13-2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Gloria Christensen		→	515	332-3435	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/4/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF HUMBOLDT			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,308,423	409,534		581,137	0	0	2,299,094			2,299,094	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	1,308,423	409,534		581,137	0	0	2,299,094		T01	2,299,094	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	1,308,423	409,534		581,137	0	0	2,299,094			2,299,094	6
7	TIF revenues			828,580				828,580		T01	828,580	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	25,223	0	0	0	0	0	25,223	0	T15	25,223	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	46,072	0	0	0	0	0	46,072	0	T19	46,072	13
14	Other local option taxes	0	426,021	0	0	0	0	426,021	0	T09	426,021	14
15	TOTAL OTHER CITY TAXES	71,295	426,021	0	0	0	0	497,316	0		497,316	15
16	Section B - LICENSES AND PERMITS	23,424	0	0	0	0	0	23,424	0	T29	23,424	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,514	2,322	0	0	729	2,378	10,943	0	U20	10,943	18
19	Rents and royalties	17,389	0	0	0	0	0	17,389	0	U40	17,389	19
20	Other miscellaneous use of money and property	0	23,288	0	0	0	0	23,288	0	U20	23,288	20
21		0		0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	22,903	25,610	0	0	729	2,378	51,620	0		51,620	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	109,196	0	0	28,629	131,140	0	268,965	0	B89	268,965	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	109,196	0	0	28,629	131,140	0	268,965	0		268,965	33
34												34
35												35
36												36
37												37
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		468,314					468,314		C46	468,314	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	0	0	0	0	0	0	0	0	C89	0	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	<b>Total state</b>	0	468,314	0	0	0	0	468,314	0		468,314	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	26,659	0	0	0	0	0	26,659	10,400		37,059	63
64	Library service	0	0	0	0	0	0	0	0	D89	0	64
65	Township contributions	65,734	0	0	0	0	0	65,734	0	D89	65,734	65
66	Fire/EMT service	15,150	0	0	0	0	0	15,150	0	D89	15,150	66
67	Community Foundation Grants	10,000	0	0	0	0	0	10,000	0	D89	10,000	67
68	City of Dakota City Contributions	12,200	0	0	0	0	0	12,200	0		12,200	68
69	Chamber of Commerce reimbursement	6,700	0	0	0	0	0	6,700	0		6,700	69
70	<b>Total local grants and reimbursements</b>	136,443	0	0	0	0	0	136,443	10,400		146,843	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	245,639	468,314	0	28,629	131,140	0	873,722	10,400		884,122	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water	0	0	0	0	0	0	0	1,183,158	A91	1,183,158	73
74	Sewer	5,380	0	0	0	0	0	5,380	1,031,398	A8Ø	1,036,778	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	332,413	A81	332,413	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	1,328	0	0	0	0	0	1,328	0	A89	1,328	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	18,049	0	0	0	0	0	18,049	0	A44	18,049	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	22,677	0	0	0	0	975	23,652	0	A03	23,652	98
99	Library charges	7,888	1,044	0	0	0	0	8,932	0	A89	8,932	99
100	Park, recreation, and cultural charges	137,227	0	0	0	0	0	137,227	0	A61	137,227	100
101	Animal control charges	950	0	0	0	0	0	950	0	A89	950	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Canopy Lighting Reimbursement	609	0	0	0	0	0	609	0		609	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	194,108	1,044	0	0	0	975	196,127	2,546,969		2,743,096	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	5,053	0	0	0	0	0	5,053	0	U01	5,053	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	4,458	82,580	0	0	0	0	87,038	0	U99	87,038	108
109	Deposits and sales/fuel tax refunds	3,660	0	0	0	0	0	3,660	1,266	U99	4,926	109
110	Sale of property and merchandise	64,416	0	0	0	0	0	64,416	0	U11	64,416	110
111	Fines	4,762	0	0	0	0	0	4,762	0	U30	4,762	111
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Work Comp Premium refund	63,902	0	0	0	0	0	63,902	0		63,902	114
115	Agricultural crops	2,633	0	0	0	0	0	2,633	0		2,633	115
116	Reimbursements	12,932	0	1,371	0	0	0	14,303	0		14,303	116
117	Miscellaneous Receipts	19,830	0	0	0	0	0	19,830	0		19,830	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	<b>TOTAL MISCELLANEOUS</b>	176,593	82,580	1,371	0	0	0	260,544	1,266		261,810	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF HUMBOLDT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	2,047,438	1,413,103	829,951	609,766	131,869	3,353	5,035,480	2,558,635		7,594,115	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	670,398	0	4,186,968	0	4,857,366	0	NR	4,857,366	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	63,628	238,902		0	106,000	0	408,530	727,824		1,136,354	127
128	<i>Internal TIF loans and transfers in</i>	0	0	24,311	0	0	0	24,311	0		24,311	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	63,628	238,902	694,709	0	4,292,968	0	5,290,207	727,824		6,018,031	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	2,111,066	1,652,005	1,524,660	609,766	4,424,837	3,353	10,325,687	3,286,459		13,612,146	132
133												133
134	<b>Beginning fund balance July 1, 2013</b>	-65,506	1,802,712	486,337	58,831	1,716,879	549,530	4,548,783	883,220		5,432,003	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	2,045,560	3,454,717	2,010,997	668,597	6,141,716	552,883	14,874,470	4,169,679		19,044,149	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	491,183	125,592	0	0	0	0	616,775		E62	616,775	2
3	Purchase of land and equipment	12,137	0	0	0	0	0	12,137		G62	12,137	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	13,361	0	0	0	0	0	13,361		E89	13,361	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	56,045	4,246	0	0	0	0	60,291		E24	60,291	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	0	0	0	0	0	0	0		E32	0	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	25,197	0	0	0	0	0	25,197		E32	25,197	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	597,923	129,838	0	0	0	0	727,761			727,761	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	11,551	469,676	0	0	0	0	481,227		E44	481,227	42
43	Purchase of land and equipment	0	192,100	0	0	0	0	192,100		G44	192,100	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	3,822	73,949	0	0	0	0	77,771		E44	77,771	48
49	Traffic control safety — Current operation	660	0	0	0	0	0	660		E44	660	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	8,039	0	0	0	0	8,039		E44	8,039	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	43,259	0	0	0	0	0	43,259		E01	43,259	59
60	Purchase of land and equipment	112,035	0	0	0	0	0	112,035		G01	112,035	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	38,876	8,809	0	0	0	0	47,685		E89	47,685	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	210,203	752,573	0	0	0	0	962,776			962,776	80



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	222,434	72,918	0	0	0	0	295,352		E52	295,352	122
123	Purchase of land and equipment	4,776	2,210	0	0	0	0	6,986		G52	6,986	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	109,833	35,661	0	0	0	0	145,494		E61	145,494	127
128	Purchase of land and equipment	76,313	0	0	0	0	0	76,313		G61	76,313	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	354,986	43,856	0	0	0	0	398,842		E61	398,842	130
131	Purchase of land and equipment	63,653	0	0	0	0	0	63,653		G61	63,653	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	62,444	17,700	0	0	0	0	80,144		E03	80,144	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	3,454	0	0	0	0	0	3,454		E61	3,454	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	897,893	172,345	0	0	0	0	1,070,238			1,070,238	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	48,500	0	1,180,729	0	0	0	1,229,229		E89	1,229,229	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	17,667	304	515,065	0	0	0	533,036		E50	533,036	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	89,182	0	0	0	89,182		E89	89,182	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	66,167	304	1,784,976	0	0	0	1,851,447			1,851,447	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	11,797	1,019	0	0	0	0	12,816		E29	12,816	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	99,266	117,027	0	0	0	0	216,293		E23	216,293	162
163	Purchase of land and equipment	687	0	0	0	0	0	687		G23	687	163
164	Elections — Current operation	1,480	0	0	0	0	0	1,480		E89	1,480	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	29,016	0	0	0	0	0	29,016		E25	29,016	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	12,827	41	0	0	0	0	12,868		E31	12,868	168
169	Purchase of land and equipment	2,655	0	0	0	0	0	2,655		G31	2,655	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	40,122	0	0	0	0	0	40,122		E89	40,122	171
172	Other general government — Current operation	25,717	35,662	0	0	0	0	61,379		E89	61,379	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	223,567	153,749	0	0	0	0	377,316			377,316	176
177	<b>Section G — DEBT SERVICE</b>	0	0	0	612,964	0	0	612,964			612,964	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	612,964	0	0	612,964			612,964	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Water Plant Renovation	0	0	0	0	3,142,951	0	3,142,951			3,142,951	184
185	Sumner Avenue Bridge and Hill	0	0	0	0	539,596	0	539,596			539,596	185
186	Street Improvements and Humboldt Business Park	0	0	0	0	101,782	0	101,782			101,782	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	3,784,329	0	3,784,329			3,784,329	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	Eagle Ridge Addition	0	0	0	0	589,906	0	589,906			589,906	189
190	Water Tower/Infrastructure Project	0	0	0	0	302,490	0	302,490			302,490	190
191	Downtown Demolition	0	0	0	0	257,801	0	257,801			257,801	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	1,150,197	0	1,150,197			1,150,197	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	4,934,526	0	4,934,526			4,934,526	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,995,753	1,208,809	1,784,976	612,964	4,934,526	0	10,537,028			10,537,028	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HUMBOLDT			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,199,440	E91	1,199,440	198
199	Purchase of land and equipment								123,027	G91	123,027	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation								740,282	E80	740,282	201
202	Purchase of land and equipment								106,152	G80	106,152	202
203	Construction								0	F80	0	203
204	Electric — Current operation								0	E92	0	204
205	Purchase of land and equipment								0	G92	0	205
206	Construction								0	F92	0	206
207	Gas Utility — Current operation								0	E93	0	207
208	Purchase of land and equipment								0	G93	0	208
209	Construction								0	F93	0	209
210	Parking — Current operation								0	E60	0	210
211	Purchase of land and equipment								0	G60	0	211
212	Construction								0	F60	0	212
213	Airport — Current operation								0	E01	0	213
214	Purchase of land and equipment								0	G01	0	214
215	Construction								0	F01	0	215
216	Landfill/Garbage — Current operation								348,324	E81	348,324	216
217	Purchase of land and equipment								31,995	G81	31,995	217
218	Construction								0	F81	0	218
219	Hospital — Current operation								0	E36	0	219
220	Purchase of land and equipment								0	G36	0	220
221	Construction								0	F36	0	221
222	Transit — Current operation								0	E94	0	222
223	Purchase of land and equipment								0	G94	0	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation								0	E03	0	225
226	Purchase of land and equipment								0	G03	0	226
227	Housing authority — Current operation								0	E50	0	227
228	Purchase of land and equipment								0	G50	0	228
229	Construction								0	F50	0	229
230	Storm water — Current operation								0	E80	0	230
231	Purchase of land and equipment								0	G80	0	231
232	Construction								0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF HUMBOLDT					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,549,220		2,549,220	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,995,753	1,208,809	1,784,976	612,964	4,934,526	0	10,537,028	2,549,220		13,086,248	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	150,902	6,000		0	175,000	26,628	358,530	777,824		1,136,354	255
256	Internal TIF loans/repayments and transfers out	1,500	0	22,811	0	0	0	24,311	0		24,311	256
257		0	0	0	0	0	0	0	0		0	257
258	<b>TOTAL OTHER FINANCING USES</b>	152,402	6,000	22,811	0	175,000	26,628	382,841	777,824		1,160,665	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,148,155	1,214,809	1,807,787	612,964	5,109,526	26,628	10,919,869	3,327,044		14,246,913	259
260												260
261	<b>Ending fund balance June 30, 2014:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	0	0	0	0	0	526,255	526,255			526,255	263
264	Restricted	4,383	1,719,514	203,208	55,633	0	0	1,982,738			1,982,738	264
265	Committed	-196,339	520,392	0	0	1,032,190	0	1,356,243			1,356,243	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	89,365	0	0	0	0	0	89,365			89,365	267
268	<b>Total Governmental</b>	-102,591	2,239,906	203,208	55,633	1,032,190	526,255	3,954,601			3,954,601	268
269	<b>Proprietary</b>								842,635		842,635	269
270	<b>Total ending fund balance June 30, 2014</b>	-102,595	2,239,908	203,210	55,633	1,032,190	526,255	3,954,601	842,635		4,797,236	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,045,560	3,454,717	2,010,997	668,597	6,141,716	552,883	14,874,470	4,169,679		19,044,149	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HUMBOLDT

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 1,306,164

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2014				
Purpose	Debt outstanding JULY 1, 2013 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 3,241,668	29U \$ 2,986,968	39U \$ 305,726	49U \$ 0	49U \$ 0	49U \$ 5,922,910	49U \$ 0	I91 \$ 112,098
2. Sewer utility	19U 1,905,000	29U 0	39U 295,000	49U 0	49U 0	49U 1,610,000	49U 0	I89 26,295
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 4,895,000	29U 670,000	39U 1,225,000	49U 4,340,000	49U 0	49U 0	49U 0	I89 148,692
9. GO Cap Loans	19U 4,660,000	29U 1,200,000	39U 460,000	49U 5,400,000	49U 0	49U 0	49U 0	I89 151,163
10. Assessments	19U 30,848	29U 0	39U 3,944	49U 0	49U 0	49U 0	49U 26,904	I89 3,197
11. Aquatic Center Warrant	19U 66,396	29U 0	39U 21,253	49U 0	49U 0	49U 0	49U 45,143	I89 2,745
12.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Total long-term debt	14,798,912	4,856,968	2,310,923	9,740,000	0	7,532,910	72,047	444,190

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	248,737,992	x .05 = \$	12,436,900

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.					
	W01	W31	W61		
	\$ 0	\$ 0	0	4,854,408	4,854,408

REMARKS

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